

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA**

In re:	Chapter 11
BDC GROUP, INC.,	Case No. 23-00484
Debtor.	Hon. Thad J. Collins
	CERTIFICATE OF SERVICE

On December 22, 2023, I caused a copy of the *Second Interim Fee Application of Smith Gambrell & Russell LLP as Counsel to the Official Committee of Unsecured Creditors* (Doc. 331) to be served for delivery by the United States Postal Service, via First Class United States Mail, postage prepaid, with sufficient postage thereon to the following parties:

U.S. Attorney (SBA & IRS)
111 7th Avenue SE Box 1
Cedar Rapids, IA 52401

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

U.S. Small Business Administration
Attn: Michelle Chesebro, Attorney
332 S. Michigan, Suite 600
Chicago, IL 60604

South Dakota Department of Revenue
300 S. Sycamore Avenue Ste. 102
Sioux Falls, SD 57110

Iowa Department of Revenue
Office of the Attorney General of Iowa
Attn: Bankruptcy Unit
1305 E. Walnut St.
Des Moines, IA 50319

Treasurer of VA
PO Box 570
Richmond, VA 23218-0570

Parties who are participants in the Court Electronic Noticing System, if any, have been served electronically with the documents described herein per the ECF/PACER system.

SMITH GAMBRELL & RUSSELL LLP

Dated: December 22, 2023

By: /s/ Elizabeth L. Janczak
One of Its Attorneys

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Creditors of BDC Group, Inc.